

AGH  
COST PER ADJUSTED DAY

	ACTUAL FY 1997 (Cumulative Basis)											
	JULY 1996 YTD	AUGUST 1996 YTD	SEPTEMBER 1996 YTD	OCTOBER 1996 YTD	NOVEMBER 1996 YTD	DECEMBER 1996 YTD	JANUARY 1997 YTD	FEBRUARY 1997 YTD	MARCH 1997 YTD	APRIL 1997 YTD	MAY 1997 YTD	JUNE 1997 YTD
Gross Patient Revenues	\$81,157,000	\$162,339,000	\$238,571,000	\$333,041,000	\$400,391,000	\$478,302,000	\$540,717,000	\$614,409,000	\$714,003,000	\$794,514,000	\$876,143,000	\$957,432,000
Gross Inpatient Revenues	63,821,000	124,837,000	185,637,000	230,457,000	310,231,000	371,478,000	435,146,000	490,798,000	550,923,000	610,344,000	671,213,000	731,123,000
Gross Patient Revenues *	1,2715	1,2799	1,2850	1,2888	1,2906	1,2876	1,2875	1,2916	1,2960	1,3017	1,3047	1,3083
Gross Inpatient Revenues	17,049	34,250	50,374	68,233	84,718	101,602	119,574	135,006	152,526	168,965	185,902	202,794
Adjusted Days	21,678	42,963	64,990	87,963	109,237	130,833	153,592	174,509	197,674	219,942	242,546	265,315
* Operating Expenses	33,920,000	68,839,000	102,671,000	137,471,000	171,401,000	209,112,000	245,120,000	279,739,000	313,146,000	346,127,000	384,631,000	426,345,000
Cost Per Adj. Day	1,545	1,546	1,548	1,545	1,549	1,596	1,594	1,603	1,584	1,587	1,593	1,607
Activity Index	1.76	1.75	1.76	1.76	1.79	1.78	1.79	1.80	1.80	1.80	1.80	1.80
Cost Per Adj. Day (Activity Adjusted)	\$859	\$895	\$898	\$889	\$877	\$896	\$891	\$899	\$882	\$882	\$886	\$893

	BUDGET FY 1997 (Cumulative Basis)											
	JULY 1996 YTD	AUGUST 1996 YTD	SEPTEMBER 1996 YTD	OCTOBER 1996 YTD	NOVEMBER 1996 YTD	DECEMBER 1996 YTD	JANUARY 1997 YTD	FEBRUARY 1997 YTD	MARCH 1997 YTD	APRIL 1997 YTD	MAY 1997 YTD	JUNE 1997 YTD
Gross Patient Revenues	\$72,081,000	\$147,914,000	\$220,916,000	\$297,864,000	\$370,064,000	\$437,801,000	\$516,744,000	\$589,498,000	\$643,889,000	\$712,293,000	\$781,227,000	\$857,692,000
Gross Inpatient Revenues	57,763,000	117,181,000	173,297,000	234,843,000	293,233,000	345,703,000	400,203,000	444,443,000	512,091,000	578,831,000	637,207,000	694,722,000
Gross Patient Revenues *	1,2479	1,2616	1,2596	1,2648	1,2660	1,2644	1,2660	1,2692	1,2701	1,2718	1,2762	1,2769
Gross Inpatient Revenues	15,970	32,417	48,230	65,123	81,213	96,183	113,079	128,932	146,148	162,323	179,237	194,763
Adjusted Days	19,929	40,930	60,751	82,365	102,816	121,406	143,095	163,666	185,423	207,024	228,748	248,695
* Operating Expenses	32,586,000	65,192,000	97,654,000	130,512,000	162,704,000	194,952,000	227,892,000	258,671,000	290,679,000	323,173,000	356,113,000	387,514,000
Cost Per Adj. Day	1,635	1,593	1,607	1,585	1,582	1,600	1,593	1,580	1,567	1,561	1,557	1,558
Activity Index	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Cost Per Adj. Day (Activity Adjusted)	\$962	\$937	\$945	\$932	\$931	\$941	\$937	\$929	\$932	\$938	\$936	\$936

	ACTUAL FY 1996 (Cumulative Basis)											
	JULY 1995 YTD	AUGUST 1995 YTD	SEPTEMBER 1995 YTD	OCTOBER 1995 YTD	NOVEMBER 1995 YTD	DECEMBER 1995 YTD	JANUARY 1996 YTD	FEBRUARY 1996 YTD	MARCH 1996 YTD	APRIL 1996 YTD	MAY 1996 YTD	JUNE 1996 YTD
Gross Patient Revenues	\$44,119,000	\$141,596,000	\$210,147,000	\$277,207,000	\$342,875,000	\$406,589,000	\$481,292,000	\$531,754,000	\$623,315,000	\$694,734,000	\$769,490,000	\$844,945,000
Gross Inpatient Revenues	34,993,000	113,159,000	168,148,000	219,846,000	271,106,000	317,748,000	381,971,000	437,102,000	493,728,000	547,843,000	606,743,000	645,736,000
Gross Patient Revenues *	1,2387	1,2313	1,2496	1,2610	1,2647	1,2637	1,2603	1,2623	1,2625	1,2642	1,2682	1,2692
Gross Inpatient Revenues	16,104	32,079	47,831	63,935	79,033	93,547	111,030	126,933	143,168	158,737	174,614	190,443
Adjusted Days	19,931	40,140	59,793	80,422	99,978	118,215	139,931	160,313	180,750	200,993	221,445	241,989
* Operating Expenses	32,913,000	64,991,000	97,650,000	130,543,000	163,347,000	196,531,000	230,670,000	261,227,000	290,677,000	321,949,000	355,151,000	388,490,000
Cost Per Adj. Day	1,650	1,649	1,633	1,619	1,634	1,643	1,648	1,630	1,604	1,602	1,604	1,603
Activity Index	1.74	1.72	1.71	1.70	1.70	1.70	1.70	1.71	1.72	1.72	1.72	1.72
Cost Per Adj. Day (Activity Adjusted)	\$948	\$930	\$935	\$933	\$941	\$938	\$940	\$931	\$933	\$931	\$933	\$939

\* Net of other operating revenues, physician services revenue, premium revenue, net assets released from restrictions used for operations, and investment income to the extent of interest expense

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## AGH

## SALARY EXPENSE PER ADJUSTED DISCHARGE

	ACTUAL FY 1997 (Cumulative Basis)											
	JULY 1996 YTD	AUGUST 1996 YTD	SEPTEMBER 1996 YTD	OCTOBER 1996 YTD	NOVEMBER 1996 YTD	DECEMBER 1996 YTD	JANUARY 1997 YTD	FEBRUARY 1997 YTD	MARCH 1997 YTD	APRIL 1997 YTD	MAY 1997 YTD	JUNE 1997 YTD
Gross Patient Revenue	\$81,137,000	\$162,339,000	\$238,571,000	\$321,048,000	\$400,395,000	\$478,302,000	\$560,747,000	\$634,409,000	\$714,003,000	\$794,514,000	\$876,143,000	\$957,452,000
Gross Inpatient Revenue	63,328,000	126,657,000	185,657,000	250,653,000	310,251,000	371,478,000	433,546,000	490,798,000	550,923,000	610,364,000	671,519,000	731,853,000
Gross Patient Revenue + Gross Inpatient Revenue	1,2715	1,2799	1,2850	1,2888	1,2906	1,2876	1,2875	1,2926	1,2960	1,3017	1,3047	1,3083
Discharges	2,689	5,542	8,090	10,835	13,497	16,141	18,830	21,422	24,249	27,043	29,893	32,634
Adjusted Discharges	3,419	7,093	10,396	13,964	17,419	20,783	24,344	27,690	31,427	35,202	39,001	42,695
Salary Expense	12,813,000	25,549,000	37,642,000	51,011,000	64,037,000	77,657,000	91,600,000	104,508,000	118,711,000	132,338,000	146,460,000	160,244,000
Salary Per Adj. Discharge	3,748	3,602	3,621	3,653	3,676	3,737	3,778	3,774	3,777	3,759	3,755	3,753
Acuity Index	1.76	1.75	1.76	1.76	1.79	1.78	1.79	1.80	1.80	1.80	1.80	1.80
Salary Per Adj. Discharge (Acuity Adjusted)	\$2,130	\$2,058	\$2,037	\$2,076	\$2,054	\$2,099	\$2,111	\$2,097	\$2,098	\$2,081	\$2,086	\$2,085

## BUDGET FY 1997 (Cumulative Basis)

	BUDGET FY 1997 (Cumulative Basis)											
	JULY 1996 YTD	AUGUST 1996 YTD	SEPTEMBER 1996 YTD	OCTOBER 1996 YTD	NOVEMBER 1996 YTD	DECEMBER 1996 YTD	JANUARY 1997 YTD	FEBRUARY 1997 YTD	MARCH 1997 YTD	APRIL 1997 YTD	MAY 1997 YTD	JUNE 1997 YTD
Gross Patient Revenue	\$72,081,000	\$147,934,000	\$220,926,000	\$297,066,000	\$370,066,000	\$437,801,000	\$516,768,000	\$589,499,000	\$663,089,000	\$737,293,000	\$813,227,000	\$887,092,000
Gross Inpatient Revenue	\$7,703,000	117,185,000	175,197,000	234,862,000	292,323,000	345,703,000	400,203,000	464,462,000	522,091,000	578,831,000	637,207,000	694,712,000
Gross Patient Revenue + Gross Inpatient Revenue	1,2479	1,2626	1,2596	1,2648	1,2660	1,2664	1,2660	1,2692	1,2701	1,2718	1,2762	1,2769
Discharges	2,535	5,119	7,573	10,160	12,751	15,189	17,848	20,412	23,176	25,847	28,608	31,264
Adjusted Discharges	3,163	6,463	9,539	12,850	16,143	19,235	22,596	25,907	29,436	32,934	36,310	39,921
Salary Expense	12,217,000	24,444,000	36,275,000	48,315,000	60,361,000	71,569,000	84,897,000	96,044,000	108,376,000	120,300,000	132,302,000	144,393,000
Salary Per Adj. Discharge	3,862	3,782	3,803	3,775	3,719	3,771	3,757	3,707	3,682	3,654	3,639	3,617
Acuity Index	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Salary Per Adj. Discharge (Acuity Adjusted)	\$2,222	\$2,215	\$2,217	\$2,221	\$2,199	\$2,219	\$2,210	\$2,181	\$2,166	\$2,149	\$2,133	\$2,118

## ACTUAL FY 1996 (Cumulative Basis)

	ACTUAL FY 1996 (Cumulative Basis)											
	JULY 1995 YTD	AUGUST 1995 YTD	SEPTEMBER 1995 YTD	OCTOBER 1995 YTD	NOVEMBER 1995 YTD	DECEMBER 1995 YTD	JANUARY 1996 YTD	FEBRUARY 1996 YTD	MARCH 1996 YTD	APRIL 1996 YTD	MAY 1996 YTD	JUNE 1996 YTD
Gross Patient Revenue	\$68,119,000	\$141,596,000	\$210,147,000	\$277,427,000	\$342,971,000	\$406,589,000	\$481,397,000	\$531,754,000	\$623,315,000	\$694,736,000	\$769,490,000	\$844,943,000
Gross Inpatient Revenue	54,992,000	113,159,000	168,161,000	219,066,000	271,108,000	321,748,000	381,971,000	437,102,000	493,728,000	548,663,000	606,745,000	663,776,000
Gross Patient Revenue + Gross Inpatient Revenue	1,2387	1,2313	1,2496	1,2610	1,2647	1,2617	1,2603	1,2623	1,2625	1,2662	1,2682	1,2692
Discharges	2,484	4,962	7,410	9,888	12,270	14,675	17,220	19,634	22,258	24,948	27,623	30,357
Adjusted Discharges	3,077	6,209	9,260	12,469	15,518	18,545	21,702	24,784	28,101	31,389	35,031	38,539
Salary Expense	13,703,000	27,335,000	40,663,000	54,376,000	67,638,000	80,983,000	95,007,000	107,979,000	121,630,000	134,714,000	148,330,000	161,235,000
Salary Per Adj. Discharge	4,453	4,401	4,391	4,361	4,359	4,367	4,378	4,357	4,328	4,265	4,234	4,185
Acuity Index	1.74	1.72	1.71	1.70	1.70	1.70	1.70	1.71	1.72	1.72	1.72	1.71
Salary Per Adj. Discharge (Acuity Adjusted)	\$2,519	\$2,510	\$2,508	\$2,505	\$2,504	\$2,509	\$2,521	\$2,518	\$2,516	\$2,500	\$2,482	\$2,472

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ALLEGHENY GENERAL HOSPITAL - FINANCIAL STATEMENT RATIOS

June, 1997

CURRENT RATIO	=	(CURRENT ASSETS + BOARD FUNDS) / CURRENT LIABILITIES	
	=	86,243 +	50,274 / 66,404
	=	2.1	
DAYS IN PATIENT A/R	=	ADJ. NET PAT. A/R X NO. DAYS IN MOST RECENT 3 MONTHS/(ADJ. NET PAT. REV. FOR 3 MOST RECENT MONTHS)	
	=	61,269 x	91 / 34,854 + 40,435 + 40,921
	=	48	
DAYS CASH ON HAND	=	(CASH + ST INVESTMENTS + BOARD FUNDS) / (TOTAL EXPENSES-DEPRECIATION)/DAYS IN PERIOD	
	=	7,863 +	50,274 / ( 456,705 - 30,873 ) / 365
	=	49.8	
TOTAL MARGIN (EXCLUSIVE OF AUHS SUPPORT AND UNUSUAL ITEMS)	=	NET INCOME (before AUHS support and unusual items) / TOTAL REVENUE	
	=	21,126 /	477,831
	=	4.42%	
TOTAL MARGIN	=	NET INCOME / TOTAL REVENUE	
	=	11,843 /	477,831
	=	2.48%	
DEBT SERVICE COVERAGE	=	ANNUALIZED (NET INCOME + DEPRECIATION + INTEREST EXP.) / (CURR-PORT LTD + ANNUALIZED INTEREST EXP)	
	=	12/ 12 x	( 11,843 + 30,873 + 12,975 ) / 7,587 + ( 12 / 12 x 12,975 )
	=	2.7	
LONG TERM DEBT TO CAPITALIZATION	=	NONCURRENT LIABILITIES / (NONCURRENT LIABILITIES + UNRESTRICTED NET ASSETS)	
	=	258,645 /	258,645 + 252,086
	=	0.51	
LONG TERM DEBT TO TOTAL ASSETS	=	NONCURRENT LIABILITIES / (TOTAL ASSETS - RESTRICTED NET ASSETS)	
	=	258,645 /	588,240 - 11,105
	=	0.45	

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June, 1996

ALLEGHENY GENERAL HOSPITAL - FINANCIAL STATEMENT RATIOS

CURRENT RATIO	=	(CURRENT ASSETS + BOARD FUNDS) / CURRENT LIABILITIES	
	=	75,415 + 151,298 / 57,791	
	=	3.9	
DAYS IN PATIENT A/R	=	(NET PAT. A/R X NO. DAYS IN MOST RECENT 3 MONTHS)/(NET PAT. REV. FOR 3 MOST RECENT MONTHS)	
	=	50,035 x 91 / 33,657 + 33,478 + 30,869	
	=	46	
DAYS CASH ON HAND	=	(CASH + ST INVESTMENTS + BOARD FUNDS) / (TOTAL EXPENSES-DEPRECIATION)/DAYS IN PERIOD)	
	=	8,192 + 151,298 / ( 426,593 - 31,233 ) / 365	
	=	147.2	
TOTAL MARGIN (EXCLUSIVE OF AUHS SUPPORT AN UNUSUAL ITEMS)	=	NET INCOME (before AUHS support and unusual items) / TOTAL REVENUE	
	=	19,934 / 446,527	
	=	4.46%	
TOTAL MARGIN	=	NET INCOME / TOTAL REVENUE	
	=	20,501 / 446,527	
	=	4.59%	
DEBT SERVICE COVERAGE	=	ANNUALIZED (NET INCOME + DEPRECIATION + INTEREST EXP.) / (CURR-PORT LTD + ANNUALIZED INTEREST EXP)	
	=	12/ 12 x ( 20,501 + 31,233 + 13,919 ) / 7,023 + ( 12 / 12 x 13,919 )	
	=	3.1	
LONG TERM DEBT TO CAPITALIZATION	=	NONCURRENT LIABILITIES / (NONCURRENT LIABILITIES + UNRESTRICTED NET ASSETS)	
	=	258,305 / 258,305 + 209,647	
	=	0.55	
LONG TERM DEBT TO TOTAL ASSETS	=	NONCURRENT LIABILITIES / (TOTAL ASSETS - RESTRICTED NET ASSETS)	
	=	258,305 / 529,622 - 3,879	
	=	0.49	

CL 020872

EXECUTION COPY

AMENDMENT NO. 1 TO  
REIMBURSEMENT AND SECURITY AGREEMENT

AMENDMENT dated as of April 1, 1997 to the Reimbursement and Security Agreement dated as of April 1, 1995 (the "Agreement") among ALLEGHENY GENERAL HOSPITAL (AGH), Allegheny-Singer Research Institute (ASRI), and MORGAN GUARANTY TRUST COMPANY OF NEW YORK, as Bank (the "Bank").

WITNESSETH:

WHEREAS, the parties hereto have heretofore entered into the Agreement; and

WHEREAS, the parties hereto desire to amend the Agreement as provided herein.

NOW, THEREFORE, the parties hereto agree as follows:

SECTION 1. *Definitions; References.* Unless otherwise specifically defined herein, each term used herein which is defined in the Agreement has the meaning assigned to such term in the Agreement. Each reference to "hereof", "hereunder", "herein" and "hereby" and each other similar reference and each reference to "this Agreement" and each other similar reference contained in the Agreement shall, after this Amendment becomes effective, refer to the Reimbursement and Security Agreement as amended hereby.

SECTION 2. *Amendment to Section 7(b)(i) of the Agreement.* The reference to "66 2/3%" in Section 7(b)(i) of the Agreement is amended to read "63%."

SECTION 3. *Amendment to Section 7(b)(ii) of the Agreement.* The reference to "\$200,000,000" in Section 7(b)(ii) of the Agreement is amended to read "\$160,000,000."

(NY) /dpw/cw/028/27009/061/RSA/amend

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CL 020873

SECTION 4. *Amendment to Section 7(d)(A) of the Agreement.* The reference to "1.20" in Section 7(d)(A) of the Agreement is amended to read "1.30."

SECTION 5. *Governing Law.* This Amendment shall be governed by and construed in accordance with the laws of the State of New York.

SECTION 6. *Effectiveness.* This Amendment shall become effective as of the date hereof on the date when the parties hereto have executed this Amendment.

(NY) /dpp/cw/028/27009/061/RSA/amend

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed and delivered by their respective officers thereunto duly authorized as of the date first above written.

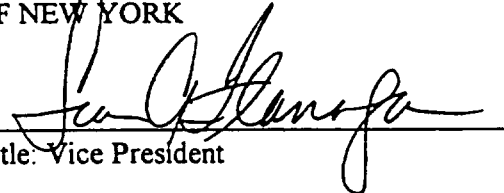
ALLEGHENY GENERAL HOSPITAL

By:   
Title: Treasurer

ALLEGHENY-SINGER RESEARCH INSTITUTE

By:   
Title: Treasurer

MORGAN GUARANTY TRUST COMPANY  
OF NEW YORK

By:   
Title: Vice President

**EXHIBIT 4022**



**AHERF**  
**06/30/96**

Working Paper Name: AHERF- Major Payor A/R >180 Days  
Working Paper Reference: 0025-508  
Working Paper Type ☒: OLE

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**AHERF Consolidated**  
**Aging by Major Payor > 180 days**  
**06/30/96**

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☒ **Completed**

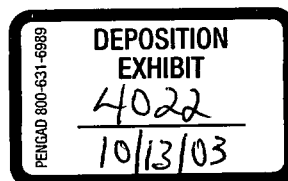
Completed By: Brian W. Christian      Date: 09/18/96 05:54:32 PM  
Last Modified By: Mark D. Kirstein      Date: 10/03/96 12:27:56 AM

☒ **Reviewed**      Mark D. Kirstein

☐ **Mark for Deletion**

**Modification History:**

Brian W. Christian



CL 004240

AHERF Consolidated AHERF Consolidated  
Aging by Major Payor > 1 Aging by Major Payor > 180 days  
06/30/96 06/30/96

	St. Chris InPatient > 180 days- 36	St. Chris InPatient > 360 days	St. Chris Out Patient 180 days - 36	St. Chris Out Patient > 360 days	Bucks County InPatient 180 days - 36	Bucks County InPatient > 360 days	Bucks County Out Patient 180 days - 36
Medicaid A/R Reserve	\$2,521,821	\$1,902,890	\$1,111,800	\$298,350	\$673,095	\$257,459	\$233,181
	\$1,352,680	\$1,617,457	\$39,114	\$6,351	\$382,727	\$221,735	\$6,806
Total Medicaid	\$1,169,141	\$285,433	\$1,072,686	\$291,999	\$290,368	\$35,724	\$226,375
Blue Cross A/R Reserve	\$3,342,555	\$2,461,507	\$964,591	\$398,765	\$357,838	\$908,396	\$772,184
	\$344,594	\$492,301	\$35,223	\$4,945	\$36,368	\$272,518	\$14,236
Total Blue Cross	\$2,997,961	\$1,969,206	\$929,368	\$393,820	\$321,470	\$635,878	\$757,948
Medicare A/R Reserve	\$130,077	\$46,725	\$193,948	\$792,983	\$465,682	\$355,140	\$808,778
	\$6,468	\$14,017	\$11,107	\$2,696	\$50,269	\$106,542	\$19,525
Total Medicare	\$123,609	\$32,708	\$182,841	\$790,287	\$415,413	\$248,598	\$789,253
HMO Reserve	\$1,439,963	\$197,030	\$1,092,455	\$445,619	\$627,491	\$218,632	\$1,975,771
	\$175,938	\$59,109	\$158,043	\$7,165	\$105,288	\$65,590	\$73,750
Total HMO	\$1,264,025	\$137,921	\$934,412	\$438,454	\$522,203	\$153,042	\$1,902,021
Other A/R Reserve	\$3,211,974	\$870,432	\$3,424,804	\$2,469,249	\$1,146,158	\$445,947	\$1,735,860
	\$1,425,627	\$521,537	\$331,243	(\$153,452)	\$469,224	\$245,164	\$190,694
Total Other	\$1,786,347	\$348,895	\$3,093,561	\$2,622,701	\$676,934	\$200,783	\$1,545,166
Total A/R Total Reserve	\$10,646,390	\$5,478,584	\$6,787,598	\$4,404,966	\$3,270,264	\$2,185,574	\$5,525,774
	\$3,305,307	\$2,704,421	\$574,730	(\$132,295)	\$1,043,876	\$911,549	\$305,011
NET A/R	\$7,341,083	\$2,774,163	\$6,212,868	\$4,537,261	\$2,226,388	\$1,274,025	\$5,220,763

AHERF Consolidated  
Aging by Major Payor > 1  
06/30/96

	Bucks County	Elkins	Elkins	Elkins	Elkins	Elkins	MCC	MCC	MCC
	Out Patient	InPatient	InPatient	Out Patient	Out Patient	Out Patient	InPatient	InPatient	Out Patient
	> 360 days	> 180 days - 360	> 360 days	> 180 days - 360	> 180 days - 360	> 360 days	> 180 days - 360	> 360 days	> 180 days - 360
Medicaid A/R	\$147,350	\$282,474	\$45,964	\$695,128	\$279,698	\$1,063,147	\$1,192,038	\$1,309,824	
Reserve	\$1,473	\$135,013	\$40,895	\$14,574	\$2,421	\$295,873	\$323,041	\$191,710	
Total Medicaid	\$145,877	\$147,461	\$5,069	\$680,554	\$277,277	\$767,274	\$868,998	\$1,118,114	
Blue Cross A/R	\$409,575	\$442,515	\$836,359	\$1,661,552	\$510,369	\$380,294	\$301,176	\$1,076,787	
Reserve	\$4,649	\$48,381	\$183,189	\$43,666	\$5,634	(\$102,361)	\$301,176	(\$23,627)	
Total Blue Cross	\$404,926	\$394,134	\$653,170	\$1,617,886	\$504,735	\$482,656	(\$0)	\$1,100,414	
Medicare A/R	\$365,912	\$893,339	\$241,618	\$1,429,755	\$804,838	\$573,891	\$224,425	\$536,586	
Reserve	\$2,500	\$78,041	\$72,485	\$24,140	\$5,668	\$3,999	\$3,999	(\$8,700)	
Total Medicare	\$363,412	\$815,298	\$169,133	\$1,405,615	\$799,170	\$569,893	\$220,426	\$545,286	
HMO	\$1,271,067	\$398,290	\$143,663	\$1,695,831	\$632,599	\$375,919	\$950,144	\$930,467	
Reserve	\$11,274	\$71,294	\$43,099	\$127,824	\$4,549	(\$33,284)	(\$33,284)	(\$5,727)	
Total HMO	\$1,259,793	\$326,996	\$100,564	\$1,568,007	\$628,050	\$409,203	\$983,428	\$936,194	
Other A/R	\$604,777	\$1,193,362	\$468,018	\$2,599,330	\$1,850,535	\$850,142	\$1,172,970	\$1,713,306	
Reserve	\$104,160	\$559,650	\$339,720	\$369,170	\$187,336	\$309,141	\$381,276	\$556,653	
Total Other	\$500,617	\$633,712	\$128,298	\$2,230,160	\$1,663,199	\$541,001	\$791,694	\$1,156,653	
Total A/R	\$2,798,681	\$3,209,980	\$1,735,622	\$8,081,596	\$4,078,039	\$3,243,393	\$3,840,752	\$5,566,971	
Total Reserve	\$124,056	\$892,379	\$679,388	\$579,374	\$205,608	\$473,367	\$976,206	\$710,309	
NET A/R	\$2,674,625	\$2,317,601	\$1,056,234	\$7,502,222	\$3,872,431	\$2,770,026	\$2,864,545	\$4,856,662	

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AHERF Consolidated  
Aging by Major Payor > 1  
06/30/96

	NICC	EPPI	EPPI	Hahnemann	Hahnemann	Hahnemann	Hahnemann	AGII	AGII	AGII
	Out Patient	InPatient	InPatient	InPatient	Out Patient	Out Patient	Out Patient	InPatient	InPatient	Out Patient
	> 360 days	180 days - 36	> 360 days	> 360 days	> 180 days - 360	> 180 days - 360	> 360 days	180 days - 36	> 360 days	180 days - 36
Medicaid A/R										
Reserve	\$394,840 (\$66,360)	\$770,522 (\$4,016)	\$1,634,719 (\$5,021)	\$4,889,515 \$1,757,296	\$727,352 \$36,368	\$1,139,295 \$113,930	\$112,288 \$50,530	\$616,858 \$431,801		134,968 77,943
Total Medicaid	\$461,200	\$774,538	\$1,639,740	\$3,132,219	\$690,984	\$1,025,365	\$61,758	\$185,057		\$57,025
Blue Cross A/R										
Reserve	\$870,061 (\$48,644)	\$53,702 \$1,745	\$864,654 \$95,925	\$1,786,359 \$179,701	\$777,908 \$43,228	\$656,761 \$45,452	\$38,482 \$23,089	\$690,644 \$483,581		37,300 22,628
Total Blue Cross	\$918,705	\$51,957	\$768,729	\$1,606,658	\$734,680	\$611,309	\$15,393	\$207,063		\$14,672
Medicare A/R										
Reserve	\$697,742 \$871	\$77,689 \$2,594	\$82,933 \$0	\$916,537 \$91,654	\$514,731 \$164,539	\$1,027,436 \$321,743	\$72,425 \$28,970	\$1,071,261 \$642,757		13,919 6,648
Total Medicare	\$696,871	\$75,095	\$82,933	\$824,883	\$350,192	\$705,693	\$43,455	\$428,504		\$7,271
HMO										
Reserve	\$1,533,882 (\$18,854)	\$199,526 (\$34,958)	\$181,707 \$37,593	\$1,394,887 \$1,255,398	\$2,412,211 \$1,703,914	\$1,570,931 \$1,413,837	\$246,428 \$105,964	\$326,144 \$206,913		76,837 36,320
Total HMO	\$1,552,735	\$234,484	\$144,114	\$139,489	\$708,297	\$157,094	\$140,464	\$119,231		\$40,517
Other A/R										
Reserve	\$3,070,928 \$497,892	\$471,346 \$55,342	\$1,017,709 \$105,836	\$4,836,658 \$3,717,702	\$1,955,424 \$1,224,429	\$2,646,502 \$2,118,027	\$1,015,120 \$509,387	\$5,904,459 \$4,373,087		205,520 105,004
Total Other	\$2,573,036	\$416,004	\$911,873	\$1,118,956	\$730,995	\$528,475	\$505,733	\$1,531,372		\$100,516
Total A/R										
Total Reserve	\$6,567,452 \$364,905	\$1,572,785 \$20,707	\$3,781,722 \$234,333	\$13,823,956 \$7,001,751	\$6,387,626 \$3,172,478	\$7,040,925 \$4,012,989	\$1,484,743 \$717,940	\$8,609,366 \$6,138,139		\$468,544 \$248,543
NET A/R	\$6,202,547	\$1,552,078	\$3,547,389	\$6,709,699	\$3,215,148	\$3,027,936	\$766,803	\$2,471,227		\$220,001

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AHERF Consolidated  
Aging by Major Payor > 1  
06/30/96

	AGH Out Patient > 360 days	TOTAL All Entities > 180 days - 360	TOTAL All Entities > 360 days	TOTAL ALL ENTITIES > 180 days
Medicaid A/R	459242	\$9,155,857	\$11,671,340	\$24,787,046
Reserve	459242	\$2,651,628	\$4,647,580	\$8,043,472
Total Medicaid	\$0	\$6,504,229	\$7,023,760	\$16,743,574
Blue Cross A/R	-92555	\$11,149,699	\$9,430,834	\$23,208,851
Reserve	-74044	\$749,753	\$1,693,851	\$2,570,148
Total Blue Cross	(\$18,511)	\$10,399,946	\$7,736,983	\$20,638,703
Medicare A/R	23545	\$5,482,446	\$6,728,928	\$13,244,018
Reserve	18836	\$436,406	\$1,278,898	\$1,715,473
Total Medicare	\$4,709	\$5,046,040	\$4,450,030	\$11,528,546
HMO	169104	\$12,563,137	\$6,551,383	\$22,904,931
Reserve	126828	\$3,545,516	\$3,231,355	\$6,685,721
Total HMO	\$42,276	\$9,017,621	\$3,320,028	\$16,219,210
Other A/R	380542	\$18,654,400	\$21,494,828	\$46,956,574
Reserve	293033	\$6,337,582	\$11,852,150	\$19,934,693
Total Other	\$87,509	\$12,316,818	\$9,642,678	\$27,021,881
Total A/R	\$939,878	\$65,815,903	\$65,285,517	\$131,101,421
Total Reserve	\$823,895	\$14,904,561	\$24,044,946	\$38,949,507
NET A/R	\$115,983	\$50,911,342	\$41,240,571	\$92,151,914

CL 004244

St Christopher (InPatient) St Christopher (InPatient)  
Aging by Major Payor > 1 Aging by Major Payor > 18  
06/30/96 06/30/96

## ALL PROVIDERS

	181-360	>360
St Chris Inpatient	\$10,650,388	\$5,478,584
Reserve	\$2,753,314	\$2,621,836
		\$5,375,151
		\$16,128,972

**TOTALS**

TOTALS	\$7,897,074	\$2,856,747	\$10,753,821
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**St. Christopher: Inpatient St. Christopher: Inpatient**

	Payer	Payer	New System	Old System	Total
	Medicaid	Medicaid	\$138,419	\$4,288,621	\$4,427,040
	Blue Cross	Blue Cross	\$20,676	\$5,769,351	\$5,790,027
	Medicare	Medicare	\$716	\$176,403	\$177,119
	HMO	HMO	\$98,026	\$1,564,976	\$1,663,002
	Other	Other	\$38,182	\$3,920,633	\$3,978,813

Medicaid	181-360	>360	\$1,902,890	\$4,390,338
Reserve			\$2,487,448	\$2,903,849
			\$1,286,392	\$1,617,456
Net Medicaid			\$1,201,056	\$285,433
				\$1,486,489

	181-360	>360	
Medicare	130,077	46,725	\$176,802
Reserve	6,754	14,017	\$20,771
Net Medicare	123,323	32,707	\$156,030

HMO	181-360	>360
Reserve	\$1,465,299	\$197,030
	\$175,938	\$59,109
Net HMO	\$1,289,361	\$137,921
		\$1,662,329
		\$235,047
		\$1,427,282

	181-360	>360	
Other	\$3,225,008	\$870,432	\$4,095,440
Reserve	\$939,636	\$438,952	\$1,378,588
Net Other	\$3,285,373	\$431,480	\$2,716,852

MEDICAID		MEDICAID
CLASS		CLASS
NEW SYSTEM		NEW SYSTEM
A MEDICAID		A MEDICAID
N MANAGED MA		N MANAGED MA
MEDICAID		MEDICAID

TOTAL	IH & DNFB (NET)	0-
5,670,133		602,862 **
7,314,189		1,002,852 **
\$12,984,322		\$1,605,714 **

OLD SYSTEM FINANCIAL CLASS	OLD SYSTEM FINANCIAL CLASS	NOT BILLED	0-	31-60	61-90	91-120	121-150	151-180
NJ MEDICAID	NJ MEDICAID	0 0	0	0	0	0	0	0
ALLOWANCE PERCENT	ALLOWANCE PERCENT	5.00%**	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
REQUIRED ALLOWANCE	REQUIRED ALLOWANCE	0 0	0	0	0	0	0	0
DELAWARE MEDICAID	DELAWARE MEDICAID	0 0	0	0	0	0	0	0
ALLOWANCE PERCENT	ALLOWANCE PERCENT	5.00%**	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
REQUIRED ALLOWANCE	REQUIRED ALLOWANCE	0 0	0	0	0	0	0	0
PENDING MA	PENDING MA	0 **	0	0	0	0	0	0
ALLOWANCE PERCENT	ALLOWANCE PERCENT	70.00%**	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%
REQUIRED ALLOWANCE	REQUIRED ALLOWANCE	0 **	0	0	0	0	0	0
MEDICAL ASST	MEDICAL ASST	0 **	0	0	0	0	0	0
ALLOWANCE PERCENT	ALLOWANCE PERCENT	5.00%**	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
REQUIRED ALLOWANCE	REQUIRED ALLOWANCE	0 0	0	0	0	0	0	0

BLUE CROSS	BLUE CROSS	IH & DNFB (NET)	0-	31-60	61-90	91-120	121-150	151-180
NEW SYSTEM	NEW SYSTEM							
B BLUE CROSS	B BLUE CROSS	252,280 **		340,213	291,127	53,874	26,484	23,765
TOTAL	TOTAL			1,809,016				

OLD SYSTEM FINANCIAL CLASS	OLD SYSTEM FINANCIAL CLASS	NOT BILLED	0-	31-60	61-90	91-120	121-150	151-180
BLUE CROSS	BLUE CROSS	0 **	0	0	0	0	0	0
ALLOWANCE PERCENT	ALLOWANCE PERCENT	2.00%**	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
REQUIRED ALLOWANCE	REQUIRED ALLOWANCE	0 **	0	0	0	0	0	0

MEDICARE	MEDICARE	IH & DNFB (NET)	0-	31-60	61-90	91-120	121-150	151-180
CLASS	CLASS							
TOTAL	TOTAL							

[illegible][illegible]

OLD SYSTEM		OLD SYSTEM		AGE GROUPS					
FINANCIAL CLASS OTHER HMO	ALLOWANCE PERCENT REQUIRED ALLOWANCE	NOT BILLED	0- 2	31-60	61-90	91-120	121-150	151-180	
HMO		0 **	0	0	0	0	0	0	
ALLOWANCE PERCENT		2.00% **	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
REQUIRED ALLOWANCE		0 2	0	0	0	0	0	0	
HMO		0 **	0	0	0	0	0	0	
ALLOWANCE PERCENT		2.00% **	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
REQUIRED ALLOWANCE		0 **	0	0	0	0	0	0	

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[illegible]

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POLICE & FIRE ALLOWANCE PERCE REQUIRED ALLOWA	POLICE & FIRE ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 ** 2.00% ** 0 8	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0
OP STATE PROG ALLOWANCE PERCE REQUIRED ALLOWA	OP STATE PROG ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 0 5.00% ** 0 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0
CHAMPUS ALLOWANCE PERCE REQUIRED ALLOWA	CHAMPUS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 0 5.00% ** 0 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0
KEYSTONE EAST ALLOWANCE PERCE REQUIRED ALLOWA	KEYSTONE EAST ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 0 2.00% ** 0 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0
CHARITY CARE ALLOWANCE PERCE REQUIRED ALLOWA	CHARITY CARE ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 0 100.00% ** 0 0	0 100.00% 0	0 100.00% 0	0 100.00% 0	0 100.00% 0	0 100.00% 0	0 100.00% 0	0 100.00% 0

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St Christopher (InPatient)  
Aging by Major Payor > I  
06/30/96

St. Christopher: Inpatient

Payor  
Medicaid  
Blue Cross  
Medicare  
HMO  
Other

MEDICAID	181-270	271-365	365+
CLASS			
NEW SYSTEM	22,682	0	0
A MEDICAID	115,737	0	0
N MANAGED MA			
MEDICAID	\$138,419	\$0	\$0

CL 004250

OLD SYSTEM FINANCIAL CLASS	181-360	>360	BILLED & UNBILLED TOTAL	BILLED TOTAL
NJ MEDICAID	251,068	894,109	1,145,177	1,145,177
ALLOWANCE PERCE REQUIRED ALLOWA	50.00% 125,534	85.00% 759,993	885,527	885,527
DELAWARE MEDICAL ALLOWANCE PERCE REQUIRED ALLOWA	87,232 50.00% 43,616	87,960 85.00% 74,766	175,192 118,382	175,192 118,382
PENDING MA ALLOWANCE PERCE REQUIRED ALLOWA	194,284 75.00% 145,713	0 100.00% 0	230,636 171,159	230,636 171,159
MEDICAL ASST ALLOWANCE PERCE REQUIRED ALLOWA	1,816,445 50.00% 908,223	920,821 85.00% 782,698	2,737,616 1,690,921	2,737,616 1,690,921

## BLUE CROSS

CLASS	181-270	271-365	365+
NEW SYSTEM			
B BLUE CROSS	20,676	0	0

OLD SYSTEM FINANCIAL CLASS	181-360	>360	BILLED & UNBILLED TOTAL	BILLED TOTAL
BLUE CROSS	3,321,879	2,461,507	5,769,351	5,769,351
ALLOWANCE PERCE REQUIRED ALLOWA	10.00% 332,188	20.00% 492,301	824,209	824,209

## MEDICARE

CLASS	181-270	271-365	365+

NEW SYSTEM					
M MEDICARE	716	0	0		
OLD SYSTEM				BILLED & UNBILLED TOTAL	BILLED TOTAL
FINANCIAL CLASS	181-360				
MEDICARE	129,361	>360	46,725	176,403	176,403
ALLOWANCE PERCE	5.00%		30.00%		
REQUIRED ALLOWA	6,468		14,017	20,492	20,492

HMO					
CLASS	181-270	271-365		365+	
NEW SYSTEM					
H HMO	23,122	0	0		0
P PPO-PREFERRED P	74,904	0	0		0

OLD SYSTEM				BILLED & UNBILLED TOTAL	BILLED TOTAL
FINANCIAL CLASS	181-360	>360			
OTHER HMO	309,029	84,179		393,321	393,321
ALLOWANCE PERCE	10.00%	30.00%			
REQUIRED ALLOWA	30,903	25,254		56,159	56,159
HMO	1,058,244	112,851		1,171,655	1,171,655
ALLOWANCE PERCE	10.00%	30.00%			
REQUIRED ALLOWA	105,824	33,855		139,691	139,691

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OTHER	CLASS	181-270	271-365	365+	BILLED & UNBILLED TOTAL	BILLED TOTAL
NEW SYSTEM						
C COMMERCIAL		15,858	0	0	4,880	4,880
D DIRECT CONTRACT		0	0	0	2,440	2,440
F CHARITY CARE		0	0	0		
I PATIENT CONTRACT		200	0	0		
U SELF PAY		42,124	0	0		
W WORKERS COMP/N		0	0	0		
OLD SYSTEM						
FINANCIAL CLASS						
OUTSIDE LAB		0	>360	4,880	4,880	4,880
ALLOWANCE PERCE		50.00%	50.00%	50.00%		
REQUIRED ALLOWA		0	2,440	2,440		
CONTRACT PAYOR		175	12,188	12,363		12,363
ALLOWANCE PERCE		50.00%	50.00%	50.00%		
REQUIRED ALLOWA		88	6,094	6,181		6,181
DPA (O/P)		0	12,104	12,170		12,170
ALLOWANCE PERCE		50.00%	85.00%	85.00%		
REQUIRED ALLOWA		0	10,289	10,292		10,292
HEALTH PASS		211,118	20,896	232,014		232,014
ALLOWANCE PERCE		50.00%	85.00%	85.00%		
REQUIRED ALLOWA		105,559	17,762	123,321		123,321
MCP CARE		(680)	381,404	380,724		380,724
ALLOWANCE PERCE		100.00%	100.00%	100.00%		
REQUIRED ALLOWA		(680)	381,404	380,724		380,724
COMM INSUR		366,389	110,617	325,539		325,539
ALLOWANCE PERCE		10.00%	20.00%	20.00%		
REQUIRED ALLOWA		36,639	22,123	43,616		43,616
SELF PAY		533,486	38,255	609,781		609,781
ALLOWANCE PERCE		80.00%	90.00%	90.00%		
REQUIRED ALLOWA		426,789	34,430	484,042		484,042
HEALTH PARTNER		665,885	(59,073)	607,121		607,121
ALLOWANCE PERCE		50.00%	85.00%	85.00%		
REQUIRED ALLOWA		332,942	(50,212)	282,746		282,746

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POLICE & FIRE	0	24,912	25,336	25,336
ALLOWANCE PERCE	5.00%	30.00%		
REQUIRED ALLOWA	0	7,474	7,482	7,482
OP STATE PROG				
ALLOWANCE PERCE	136,627	0	136,627	136,627
REQUIRED ALLOWA	50.00%	85.00%		
	68,314	0	68,314	68,314
CHAMPUS				
ALLOWANCE PERCE	563,730	24,016	587,746	587,746
REQUIRED ALLOWA	15.00%	30.00%		
	84,560	7,205	91,764	91,764
KEYSTONE EAST				
ALLOWANCE PERCE	646,346	290,115	936,461	936,461
REQUIRED ALLOWA	10.00%	30.00%		
	64,635	87,034	151,669	151,669
CHARITY CARE				
ALLOWANCE PERCE	27,892	(19,129)	8,763	8,763
REQUIRED ALLOWA	100.00%	100.00%		
	27,892	(19,129)	8,763	8,763

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		A/R NET: 180 - 365	365+	RESERVE: 180 - 365	365+
	<b>Medicaid</b>				
	HMO	\$112,288	\$616,858	\$50,530	\$431,801
	Medicare	\$246,428	\$326,144	\$105,964	\$206,913
	BC	\$72,425	\$1,071,261	\$28,970	\$642,757
	Other	\$38,482	\$690,644	\$23,089	\$483,451
		\$1,015,120	\$5,904,459	\$509,387	\$4,373,087
		<b>\$1,484,743</b>	<b>\$8,609,366</b>	<b>\$717,940</b>	<b>\$6,138,008</b>
PAYOR CLASSIFICATION	PAYOR CLASSIFICATION		181-360	+360	
SELF PAY - A/R - CHARGE DIFFERENTIAL	SELF PAY - A/R - CHARGE DIFFERENTIAL		\$571,132	\$3,715,552	
SELF PAY -A/R- NET	SELF PAY -A/R- NET		571132	3715552	
SELF PAY - ALLOWANCE	SELF PAY - ALLOWANCE	ALLOWANCE	285566 50%	2786664 75%	
WORKERS' COMP -A/R- W	WORKERS' COMP -A/R- W		46,271	310,530	
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL				
WORKERS' COMP -A/R- NET	WORKERS' COMP -A/R- NET		46271	310530	
WORKERS' COMP -ALLOWAN	WORKERS' COMP -ALLOWANCE	ALLOWANCE	23135.5 50%	232897.5 75%	
ACT VI AUTO - A/R - A,N	ACT VI AUTO - A/R - A,N		230532	471091	
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL				
ACT VI AUTO - A/R - NET	ACT VI AUTO - A/R - NET		230532	471091	
ACT VI AUTO - ALLOWANCE	ACT VI AUTO - ALLOWANCE	ALLOWANCE	115266 50%	306209.15 65%	
COMMERCIAL - A/R - C,I	COMMERCIAL - A/R - C,I		59566	677571	
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL				
COMMERCIAL - A/R - NET	COMMERCIAL - A/R - NET		59566	677571	
COMMERCIAL - ALLOWANCE	COMMERCIAL - ALLOWANCE	ALLOWANCE	20848.1 35%	406542.6 60%	
HMO/PPO - A/R - H	HMO/PPO - A/R - H		246428	328434	



CHARGE DIFFERENTIAL HMO/PPO - A/R - NET HMO/PPO - ALLOWANCE	CHARGE DIFFERENTIAL HMO/PPO - A/R - NET HMO/PPO - ALLOWANCE	246428 105964.04 43%	328434 206913.42 63%
MEDICARE - A/R - M, J CHARGE DIFFERENTIAL MEDICARE - A/R - NET MEDICARE - ALLOWANCE	MEDICARE - A/R - M, J CHARGE DIFFERENTIAL MEDICARE - A/R - NET MEDICARE - ALLOWANCE	72425 72425 28970 40%	1071261 1071261 642756.6 60%
MEDICAID - A/R - F, K, X CHARGE DIFFERENTIAL MEDICAID - A/R - NET MEDICAID - ALLOWANCE	MEDICAID - A/R - F, K, X CHARGE DIFFERENTIAL MEDICAID - A/R - NET MEDICAID - ALLOWANCE	112288 112288 50529.6 45%	616858 616858 431800.6 70%
BLUE CROSS - A/R - B CHARGE DIFFERENTIAL BLUE CROSS - A/R - NET BLUE CROSS - ALLOWANCE	BLUE CROSS - A/R - B CHARGE DIFFERENTIAL BLUE CROSS - A/R - NET BLUE CROSS - ALLOWANCE	38482 38482 23089.2 60%	690644 690644 483450.8 70%
ALLEGHENY HMO - A/R - G CHARGE DIFFERENTIAL ALLEGHENY HMO - A/R - NET ALLEGHENY HMO - ALLOWA	ALLEGHENY HMO - A/R - G CHARGE DIFFERENTIAL ALLEGHENY HMO - A/R - NET ALLEGHENY HMO - ALLOWANCE	0 0 0 0%	-2290 -2290 0 0%
CONTINUING CARE CHARGE DIFFERENTIAL CONTINUING CARE - NET CCC - ALLOWANCE	CONTINUING CARE CHARGE DIFFERENTIAL CONTINUING CARE - NET CCC - ALLOWANCE	107619 107619 64571.4 60%	444707 444707 355765.6 80%
CHARITY CARE CHARGE DIFFERENTIAL CHARITY CARE - NET	CHARITY CARE CHARGE DIFFERENTIAL CHARITY CARE - NET	0 0 0	285008 0 285008

CCC - ALLOWANCE	CCC - ALLOWANCE	ALLOWANCE	0	285008
TOTAL - A/R	TOTAL - A/R		100%	100%
TOTAL - ALLOWANCE	TOTAL - ALLOWANCE		1484743	8609366
			\$717,940	\$6,138,008
		OVERALL AL	48.4%	71.3%

A/R NET:		RESERVE:	
180 - 365		180 - 365	
		365+	365+
Medicaid	Medicaid	\$459,242	\$77,943
HMO	HMO	\$169,104	\$36,320
Medicare	Medicare	\$23,545	\$6,648
BC	BC	(\$92,555)	\$22,628
Other	Other	\$380,542	\$105,004
		\$939,878	\$248,543
		181-360	360+
PAYOR CLASSIFICATION			
SELF PAY & OTHR - A/R - S	SELF PAY & OTHR - A/R - S & E	\$106,777	\$108,247
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL	\$0	0
SELF PAY - A/R -	SELF PAY - A/R -	\$106,777	108247
SELF PAY - ALLOWANCE	SELF PAY - ALLOWANCE	\$57,712	86597.6
	ALLOWANCE		80%
WORKERS' COMP -A/R- W	WORKERS' COMP -A/R- W	\$26,546	29,867
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL	\$7,041	7,922
WORKERS' COMP -A/R- NET	WORKERS' COMP -A/R- NET	\$19,505	21945.273327
WORKERS' COMP -ALLOWA	WORKERS' COMP -ALLOWANCE	\$10,321	17556.218662
	ALLOWANCE		80%
ACT VI AUTO - A/R - A,N	ACT VI AUTO - A/R - A,N	\$23,129	24273
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL	\$3,355	3,521
ACT VI AUTO - A/R - NET	ACT VI AUTO - A/R - NET	\$19,774	20752.173018
ACT VI AUTO - ALLOWANCE	ACT VI AUTO - ALLOWANCE	\$11,396	16601.738415
	ALLOWANCE		80%
COMMERCIAL - A/R - C,	COMMERCIAL - A/R - C,	\$57,539	19179
COMMERCIAL - ALLOWANC	COMMERCIAL - ALLOWANCE	\$23,651	14384.25
	ALLOWANCE		75%
HMO/PPO - A/R - H	HMO/PPO - A/R - H	\$121,898	268277

CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL	99,173	
HMO/PPO - A/R - NET	HMO/PPO - A/R - NET	169104.27628	
HMO/PPO - ALLOWANCE	HMO/PPO - ALLOWANCE	126828.20721	75%
	ALLOWANCE		
MEDICARE - A/R - GROSS J	MEDICARE - A/R - GROSS J,M	74339	
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL	50,794	
MEDICARE - A/R - NET	MEDICARE - A/R - NET	23544.775512	
MEDICARE - ALLOWANCE	MEDICARE - ALLOWANCE	18835.820409	80%
	ALLOWANCE		
MEDICAID - A/R - GROSS F, MEDICAID - A/R - GROSS F,K,X		474417	
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL	15,175	
MEDICAID - A/R - NET	MEDICAID - A/R - NET	459242.14403	
MEDICAID - ALLOWANCE	MEDICAID - ALLOWANCE	459242.14403	100%
	ALLOWANCE		
BLUE CROSS - A/R - GROSS BLUE CROSS - A/R - GROSS		-97438	
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL	(4,883)	
BLUE CROSS - A/R - NET	BLUE CROSS - A/R - NET	-92555.14417	
BLUE CROSS - ALLOWANCE	BLUE CROSS - ALLOWANCE	-74044.11534	80%
	ALLOWANCE		
AGH HMO - A/R	AGH HMO - A/R	7,109	
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL	7,109	
ALLEGHENY HMO - A/R - NE ALLEGHENY HMO - A/R - NET		0	
ALLEGHENY HMO - ALLOWANCE	ALLEGHENY HMO - ALLOWANCE	0	0%
	ALLOWANCE		
CHARITY CARE - A/R	CHARITY CARE - A/R	60345	
CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL	0	
CHARITY CARE - A/R - NET	CHARITY CARE - A/R - NET	60345	
CHARITY CARE - ALLOWANCE	CHARITY CARE - ALLOWANCE	60345	100%
	ALLOWANCE		
HOME CARE & HOSPICE - A/ HOME CARE & HOSPICE - A/R		150,074	
HOME CARE - ALLOWANCE	HOME CARE - ALLOWANCE	97548.1	
	ALLOWANCE		

\$939,878  
\$823,895

\$468,544  
\$248,543

TOTAL - A/R  
TOTAL - ALLOWANCE

TOTAL - A/R  
TOTAL - ALLOWANCE

CL 004260

St Christopher (Out Pa St Christopher (Out Patient)  
Aging by Major Payor Aging by Major Payor > 180 days  
06/30/96 06/30/96

ALL PROVIDERS	ALL PROVIDERS		
St Chris Out Patient	St Chris Out Patient	181-360	>360
Reserve	Reserve	\$16,960,124	\$9,882,529
		\$2,194,578	\$2,571,380
TOTALS	TOTALS	\$14,765,546	\$7,311,149
Medicaid	Medicaid	181-360	>360
Reserve	Reserve	\$3,562,417	\$2,201,217
		\$145,989	\$1,623,784
Net Medicaid	Net Medicaid	\$3,416,428	\$577,433
			\$3,993,861
Medicare	Medicare	181-360	>360
Reserve	Reserve	301,088	839,708
		8,687	16,714
Net Medicare	Net Medicare	292,401	822,994
			\$1,115,395
BlueCross	BlueCross	181-360	>360
Reserve	Reserve	\$4,271,144	\$2,859,620
		\$358,215	\$496,790
Net BlueCross	Net BlueCross	3,912,929	2,362,830
			\$6,275,759
HMO	HMO	181-360	>360
Reserve	Reserve	\$2,557,115	\$699,918
		\$278,976	\$67,216
Net HMO	Net HMO	\$2,278,139	\$632,702
			\$2,910,841

CL 004261

Other Reserve	Other Reserve	181-360 \$6,268,360 \$1,402,711	>360 \$3,282,066 \$366,876	\$9,550,426 \$1,769,587
Net Other	Net Other	\$4,865,649	\$2,915,190	\$7,780,839
	0	67840496	39530116	107370612

CL 004262

MCC- InPatient	A/R NET:	RESERVE:	
		180 - 365	365+
Medicalaid	\$866,790	\$767,900	\$1,181,214
HMO	\$260,478	\$218,391	\$590,372
Medicare	\$573,891	\$2,802	\$224,425
BC	\$380,294	\$324,197	\$301,176
Other	\$1,161,940	\$1,019,451	\$1,543,566
	\$3,243,393	\$2,332,741	\$3,840,751

Financial Class	A/R	Reserves		>365	180-360
		181-365	>365		
A MA Application	\$27,657.47	\$2,347.08	\$4,567.29	\$537.00	4,110.56
B Blue Cross	\$380,294.44	\$209,113.65	\$8,590.19	(\$258,251.67)	3,521.98
C Commercial	\$3,565.83	\$0.00	(\$95,095.22)	(\$195,132.24)	(85,585.70)
F Patient Contracts	\$33,132.89	\$7,600.80	\$25,532.09	\$113,248.76	17,872.46
G Self Pay	\$98,643.38	\$32,375.33	\$66,268.05	\$99,558.33	5,320.56
H HMO Regular	\$116,411.30	\$0.00	(\$36,880.00)	\$27,904.51	25,900.26
I Self Pay	\$38,860.97	\$6,781.00	\$32,079.97	\$522.92	0.00
M Medicare	\$573,891.46	\$0.00	\$2,802.45	\$6,950.59	2,780.21
E Keystone East HMO	\$127,893.31	\$0.00	(\$49,825.40)	(\$127.11)	13,152.79
P Medi calid	\$836,642.21	\$1,150,004.81	\$89,562.15	\$210,619.73	1,149.00
S Self Pay	\$353,067.05	\$16,326.09	\$306,043.25	\$16,326.09	(44,842.86)
T Medicaid	\$30,147.60	\$0.00	\$0.00	\$0.00	80,605.94
V Self Pay	(\$22,174.00)	\$1,255.00	(\$23,429.00)	(\$9,147.35)	275,438.93
W Workers Comp	\$65,574.19	\$0.00	\$0.00	(\$4,579.00)	0.00
Y MA Application	\$168,699.56	\$0.00	\$0.00	(\$4,579.00)	(3,750.41)
Z Charity Care	\$13,743.83	\$0.00	\$0.00	\$0.00	(4,579.00)
D HMO Capitation	\$8,473.00	\$0.00	\$0.00	\$0.00	0.00
7 MCP Care	\$25,363.00	\$0.00	\$5,334.00	\$10,804.00	0.00
3 No-Fault	\$146,226.44	\$0.00	\$0.00	\$764.00	4,800.60
5 Health Partners	\$94,138.55	\$0.00	\$0.00	(\$17,091.65)	0.00
6 Other HMO	\$7,700.00	\$0.00	(\$4,487.25)	\$66,682.00	0.00
8 Managed MA	\$115,441.00	\$0.00	\$500.00	\$257.48	(4,038.53)
2 lue Cross- Out of Stat	\$0.00	\$0.00	\$0.00	\$661.00	450.00
		\$0.00	\$0.00	\$0.00	0.00
		\$338,108.66	\$331,562.57	\$185,038.48	0.00
		\$3,840,751.48	\$70,507.39	\$283,478.53	\$189,888.81



A	360	6,525.23 MA
B		(16,624.61) BC
C		(280,717.94)
F		102,467.16
G		185,099.84
H		(5,287.49) HMO
I		16,147.39
M		3,998.75 MC
E		(44,969.97) HMO
P		316,515.27 MA
S		329,384.06
T		0.00 MA
V		(12,841.75)
W		(4,579.00)
Y		0.00 MA
Z		0.00
D		15,604.60 HMO
7		764.00
3		(17,091.65)
5		62,643.48
6		707.48 HMO
8		661.00 HMO
2		0.00 BC
		\$658,405.82

MCC Out Patient		A/R NET:		RESERVE:	
		180 - 365	365+	180 - 365	365+
	Medical	\$1,272,517	\$381,666	\$1,134,406	\$381,666
	HMO	\$811,832	\$801,342	\$702,114	\$801,342
	Medicare	\$536,586	\$698,427	\$470,298	\$698,427
	BC	\$1,076,787	\$870,061	\$950,201	\$870,061
	Other	\$1,869,248	\$3,815,957	\$1,644,753	\$3,815,957
		\$5,566,971	\$6,567,452	\$4,901,772	\$6,567,452
Financial Class		A/R	Reserves	181-365	>365
A	MA Application	\$13,430.00	\$8,475.04	\$11,965.00	\$8,475.04
B	Blue Cross	\$1,076,007.36	\$870,060.93	\$949,498.57	\$870,060.93
C	Commercial	\$265,418.31	\$360,755.13	\$233,176.12	\$360,755.13
F	Patient Contracts	\$12,993.80	\$2,625.46	\$11,696.42	\$2,625.46
G	Self Pay	\$193,897.55	\$41,738.22	\$172,504.04	\$41,738.22
H	HMO Regular	\$268,844.69	\$199,922.04	\$231,061.82	\$199,922.04
I	Self Pay	\$19,938.88	\$51,102.83	\$17,640.73	\$51,102.83
L	Hill Burton- Medicare	\$0.00	\$684.46	\$0.00	\$684.46
M	Medicare	\$536,585.90	\$697,742.11	\$470,298.13	\$697,742.11
E	Keystone East HMO	\$449,218.80	\$405,993.82	\$389,783.39	\$405,993.82
P	Medi cald	\$1,257,056.15	\$367,866.16	\$1,120,811.79	\$367,866.16
R	MA Rejection	\$0.00	\$965.00	\$0.00	\$965.00
S	Self Pay	\$301,890.23	\$500,448.32	\$265,476.42	\$500,448.32
T	Medicaid	\$15,461.02	\$13,799.90	\$13,593.92	\$13,799.90
V	Self Pay	\$100,964.55	\$132,565.97	\$85,589.57	\$132,565.97
W	Workers Comp	\$249,643.35	\$404,770.91	\$220,413.55	\$404,770.91
Y	MA Application	\$23,876.96	\$4,698.82	\$20,632.16	\$4,698.82
Z	Charity Care	\$9,862.00	\$720.00	\$8,875.80	\$720.00
D	HMO Capitation	\$45,275.40	(\$11,331.80)	\$39,193.36	(\$11,331.80)
7	MCP Care	\$44,270.86	\$81,110.14	\$38,154.27	\$81,110.14
3	No-Fault	\$52,562.93	\$70,249.45	\$46,796.49	\$70,249.45
4	Mother Infant Care	\$5,930.00	\$42,422.00	\$5,274.00	\$42,422.00
5	Health Partners	\$455,933.73	\$1,380,769.86	\$403,600.82	\$1,380,769.86
6	Other HMO	\$48,493.35	\$206,757.91	\$42,075.76	\$206,757.91
8	Managed MA	\$118,634.97	\$732,539.66	\$102,957.66	\$732,539.66
2	Blue Cross- Out of State	\$780.00	\$0.00	\$702.00	\$0.00
		\$5,566,970.79	\$6,567,452.34	\$4,901,771.78	\$6,567,452.34

CL 004265

Bucks County (InPatient)	Bucks County (InPatient)
Aging by Major Payor > 180	Aging by Major Payor > 180 days
06/30/96	06/30/96

## ALL PROVIDERS

**Bucks TOTAL A/R Reserve**

**Bucks TOTAL A/R Reserve**

181-360	>360	
\$3,270,264	\$2,185,124	\$5,455,388
\$1,043,876	\$911,549	\$1,955,425
\$2,226,388	\$1,273,575	\$3,499,963

**TOTALS**

**TOTALS**

## Medicaid Reserve

## Medicaid Reserve

181-360	\$726,241	\$3
	\$394,820	\$2
		>360

**\$1,041,067**  
**\$633,900**

## Net Medicaid

### Net Medicaid

**\$407,167**

Medicare Reserve

**Medicare Reserve**

181-360	>360
465,682	3
50,269	1

\$820,822  
\$156,811

## Net Medicare

## Net Medicare

**\$664,011**

**BlueCross  
Reserve**

**BlueCross  
Reserve**

181-360	\$357,838	\$9
	\$36,368	\$2
		>360

**\$1,266,234**  
**\$308,886**

Net BlueCross

Net BlueCross

**\$957,348**

IMO  
Reserve

HMO Reserve

81-360	>360
\$574,345	\$16
\$93,195	\$4

\$735,160  
\$141,440

**Net HMO**

Net HMO

8593.720

Other Reserve	Other Reserve	181-360 \$1,146,158 \$469,224	>360 \$445,947 \$245,164	\$1,592,105 \$714,388
Net Other	Net Other	\$676,934	\$200,783	\$877,717

CL 004267

Bucks County (Out Patient) Aging by Major Payor > 180 day 06/30/96	Bucks County (Out Patient) Aging by Major Payor > 180 days 06/30/96
ALL PROVIDERS	ALL PROVIDERS
Bucks TOTAL A/R Reserve	Bucks TOTAL A/R Reserve
TOTALS	TOTALS
Medicaid Reserve	Medicaid Reserve
Net Medicaid	Net Medicaid
Medicare Reserve	Medicare Reserve
Net Medicare	Net Medicare
BlueCross Reserve	BlueCross Reserve
Net BlueCross	Net BlueCross
HMO Reserve	HMO Reserve
Net HMO	Net HMO

Other Reserve	181-360	>360	
	\$1,728,450	\$605,311	\$2,333,761
	\$188,193	\$104,693	\$292,886
Net Other	\$1,540,257	\$500,618	\$2,040,875

Hahnemann (In Patient) Hahnemann (In Patient)  
 Aging by Major Payor > 180 day Aging by Major Payor > 180 days  
 06/30/96 06/30/96

ALL PROVIDERS	ALL PROVIDERS	
MCC TOTAL A/R Reserve	MCC TOTAL A/R Reserve	
TOTALS	TOTALS	
Medicaid Reserve	Medicaid Reserve	
Net Medicaid	Net Medicaid	
Medicare Reserve	Medicare Reserve	
Net Medicare	Net Medicare	
BlueCross Reserve	BlueCross Reserve	
Net BlueCross	Net BlueCross	
HMO Reserve	HMO Reserve	
Net HMO	Net HMO	

181-360	>360	
\$2,473,037	\$13,823,955	\$16,296,992
\$442,166	\$7,001,751	\$7,443,917
\$2,030,871	\$6,822,204	\$8,853,075
181-360	>360	
\$1,090,223	\$4,923,497	\$6,013,720
\$330,132	\$1,787,879	\$2,118,011
\$760,091	\$3,135,618	\$3,895,709
181-360	>360	
112,081	916,537	\$1,028,618
5,604	91,654	\$97,258
106,477	824,883	\$931,360
181-360	>360	
\$751,537	\$1,779,258	\$2,530,795
\$37,577	\$177,926	\$215,503
713,960	1,601,332	\$2,315,292
181-360	>360	
\$597,890	\$1,360,905	\$1,958,795
\$298,945	\$1,224,815	\$1,523,760
\$298,945	\$136,090	\$435,035

CL 004270

Other Reserve	Other Reserve	181-360	>360	
		(\$78,694)	\$4,843,758	\$4,765,064
		(\$230,092)	\$3,719,477	\$3,489,385
Net Other	Net Other	\$151,398	\$1,124,281	\$1,275,679



	A/R NET:	RESERVE:
	180 - 365	180 - 365
Medicaid	\$514,731	\$164,538
HMO	\$2,335,375	\$1,634,763
Medicare	\$727,352	\$36,368
BC	\$777,908	\$43,228
Other	\$2,032,260	\$1,293,581
	\$6,387,625	\$3,172,476
	\$7,040,925	\$4,012,991

	A/R NET:	RESERVE:
	180 - 365	180 - 365
3 MISC HMO	1,417,730	\$992,411
4 INDUSTRIAL HEALTH	869	\$782
A PHILA BLUE CROSS	646,753	\$32,338
B BC- BANK & FED	109,494	\$5,475
C HMO PA/NJ	917,645	\$642,351
D PT BAL AFTER INS	10	\$9
E COMMERCIAL	235,937	\$78,672
F MEDICARE	727,352	\$36,368
G PA MED ASSIST	440,238	\$110,059
H PA MED ASSIST APPS	2,783	\$696
I HEALTH PASS	76,836	\$69,152
J DISCONTINUED	222	\$111
K NJ MED ASSIST	71,710	\$53,783
L WORKER COMP	301,594	\$150,797
M MAXICARE/GROUP HEAL	0	\$0
N MISC 3rd PARTIES	216,518	\$108,259
O DISCONTINUED	0	\$0
P HAHN BC FLEX	21,661	\$5,415
Q DENTAL HEALTH PLAN	99,227	\$4,961
R RENAL MEDICARE	0	\$0
S&W SELF PAY	1,101,047	\$880,833
	1,324,408	1,324,408

TOTAL \$6,387,625 \$7,040,925 \$3,172,476 \$4,012,991  
=====

TOTAL

TOTAL

Medicaid  
 HMO Hahnemann (Out Patient)  
 Medicare Aging by Major Payor > 180 days  
 BC 06/30/96  
 Other

CLASS	ALL PROVIDERS			
	MCC TOTAL A/R Reserve	181-360	>360	
3 MISC HMO				\$0
4 INDUSTRIAL HEALTH				\$0
A PHILA BLUE CROSS				\$0
B BC- BANK & FED				\$0
C HMO PA/NJ		181-360	>360	\$0
D PT BAL AFTER INS				\$0
E COMMERCIAL				\$0
F MEDICARE				\$0
G PA MED ASSIST				\$0
H PA MED ASSIST APPS				\$0
I HEALTH PASS		181-360	>360	\$0
J DISCONTINUED		0	0	\$0
K NJ MED ASSIST		0	0	\$0
L WORKER COMP				\$0
M MAXICARE/GROUP HEAL		0	0	\$0
N MISC 3rd PARTIES				\$0
O DISCONTINUED				\$0
P HAHN BC FLEX		181-360	>360	\$0
Q DENTAL HEALTH PLAN		\$0	\$0	\$0
R RENAL MEDICARE		\$0	\$0	\$0
S&W SELF PAY		0	0	\$0
Net BlueCross		0	0	\$0

CL 004274

TOTAL

HMO	181-360	>360	\$0	\$0	\$0
Reserve			\$0	\$0	\$0
Net HMO			\$0	\$0	\$0
Other	181-360	>360	\$0	\$0	\$0
Reserve			\$0	\$0	\$0
Net Other			\$0	\$0	\$0

CL 004275

A/R NET:		RESERVE:	
180 - 365		180 - 365	
365+		365+	
365+		365+	
CLASS	CLASS	180 - 365	365+
Medicaid	Medicaid	\$224,864	\$27,487
HMO	HMO	\$284,531	\$124,310
Medicare	Medicare	\$567,933	\$199,011
BC	BC	\$373,525	\$743,032
Other	Other	\$781,541	\$327,423
		\$2,232,394	\$1,421,263
			\$759,409
			\$490,023
A/R NET:		RESERVE:	
181-365		181-365	
365+		365+	
CLASS	CLASS	181-365	365+
A MEDICAID	A MEDICAID	2,917	0
B BLUE CROSS	B BLUE CROSS	6,276	0
C COMMERCIAL***	C COMMERCIAL***	6,030	0
D DIRECT CONTRACTING	D DIRECT CONTRACTING	0	0
F CHARITY CARE	F CHARITY CARE	0	0
H HMO	H HMO	53,378	0
I PATIENT CONTRACTS	I PATIENT CONTRACTS	2,004	0
M MEDICARE	M MEDICARE	46,138	0
N MANAGED MA	N MANAGED MA	7,831	0
P PPO-PREFERRED PROVIDER	P PPO-PREFERRED PROVIDER	972	0
U SELF PAY	U SELF PAY	55,676	0
W WORKERS COMP/NO FAULT	W WORKERS COMP/NO FAULT	0	0
		181,222	0
			259,776
			0
A/R NET:		RESERVE:	
181-360		181-360	
>360		>360	
CLASS	CLASS	181-360	>360
OTHER HMO	OTHER HMO	33,607	(1,473)
ALLOWANCE PERCENT	ALLOWANCE PERCENT	10.00%	30.00%
REQUIRED ALLOWANCE	REQUIRED ALLOWANCE	3,361	(442)
BLUE CROSS	BLUE CROSS	201,585	596,707
ALLOWANCE PERCENT	ALLOWANCE PERCENT	10.00%	20.00%
REQUIRED ALLOWANCE	REQUIRED ALLOWANCE	20,158	119,341
CONTRACT PAYOR	CONTRACT PAYOR	0	10,830
ALLOWANCE PERCENT	ALLOWANCE PERCENT	20.00%	20.00%
REQUIRED ALLOWANCE	REQUIRED ALLOWANCE	0	2,166
CHELTAN TWSHP	CHELTAN TWSHP	0	0
ALLOWANCE PERCENT	ALLOWANCE PERCENT	10.00%	20.00%
REQUIRED ALLOWANCE	REQUIRED ALLOWANCE	0	0
HMO MATERNITY	HMO MATERNITY	0	0
ALLOWANCE PERCENT	ALLOWANCE PERCENT	10.00%	30.00%
REQUIRED ALLOWANCE	REQUIRED ALLOWANCE	0	0

CL 004276

HMO MC ALLOWANCE PERCENT REQUIRED ALLOWANCE	HMO MC ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 10.00% 0	0 30.00% 0
NO FAULT ALLOWANCE PERCENT REQUIRED ALLOWANCE	NO FAULT ALLOWANCE PERCENT REQUIRED ALLOWANCE	2,498 20.00% 500	(131) 50.00% (66)
MEDICARE REHAB ALLOWANCE PERCENT REQUIRED ALLOWANCE	MEDICARE REHAB ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00% 0	22,480 30.00% 6,744
BLUE CROSS P/C ALLOWANCE PERCENT REQUIRED ALLOWANCE	BLUE CROSS P/C ALLOWANCE PERCENT REQUIRED ALLOWANCE	165,664 10.00% 16,566	146,325 30.00% 43,897
MEDICARE SNF ALLOWANCE PERCENT REQUIRED ALLOWANCE	MEDICARE SNF ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00% 0	0 30.00% 0
PENDING MA ALLOWANCE PERCENT REQUIRED ALLOWANCE	PENDING MA ALLOWANCE PERCENT REQUIRED ALLOWANCE	22,615 75.00% 16,962	0 100.00% 0
MEDICARE ALLOWANCE PERCENT REQUIRED ALLOWANCE	MEDICARE ALLOWANCE PERCENT REQUIRED ALLOWANCE	521,795 5.00% 26,090	176,531 30.00% 52,959
COMMERCIAL ALLOWANCE PERCENT REQUIRED ALLOWANCE	COMMERCIAL ALLOWANCE PERCENT REQUIRED ALLOWANCE	119,947 10.00% 11,995	48,130 20.00% 9,626
SELF PAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	SELF PAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	387,099 70.00% 270,970	50,648 85.00% 43,051
BLUE CROSS CASH ALLOWANCE PERCENT REQUIRED ALLOWANCE	BLUE CROSS CASH ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 10.00% 0	0 30.00% 0
POLICE & FIRE ALLOWANCE PERCENT REQUIRED ALLOWANCE	POLICE & FIRE ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00% 0	85,190 30.00% 25,557
DEL VAL HMO ALLOWANCE PERCENT REQUIRED ALLOWANCE	DEL VAL HMO ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 10.00% 0	0 30.00% 0
MEDICAL ASST ALLOWANCE PERCENT REQUIRED ALLOWANCE	MEDICAL ASST ALLOWANCE PERCENT REQUIRED ALLOWANCE	159,487 50.00% 79,744	34,738 85.00% 29,527

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HMO PA ALLOWANCE PERCENT REQUIRED ALLOWANCE	196,574 10.00% 19,657	125,782 30.00% 37,735
MCP CARE ALLOWANCE PERCENT REQUIRED ALLOWANCE	10,667 100.00% 10,667	118,625 100.00% 118,625
WORKMENS COMP ALLOWANCE PERCENT REQUIRED ALLOWANCE	24,025 10.00% 2,403	7,621 20.00% 1,524
MANAGED MEDICAID ALLOWANCE PERCENT REQUIRED ALLOWANCE	32,013 10.00% 3,201	(7,251) 30.00% (2,175)
KEYSTONE EAST ALLOWANCE PERCENT REQUIRED ALLOWANCE	173,594 10.00% 17,359	6,511 30.00% 1,953
CHARITY CARE ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 100.00% 0	0 100.00% 0
	\$2,232,394	\$1,421,263

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Medicaid  
HMO Elkins Pk (In Patient)  
Medicare Aging by Major Payor > 180 days  
BC 06/30/96  
Other

CLASS	ALL PROVIDERS	181-360	>360	\$0	\$0	\$0
	Elkins TOTAL A/R Reserve					
A MEDICAID						
B BLUE CROSS						
C COMMERCIAL ***						
D DIRECT CONTRACTING						
F CHARITY CARE						
H HMO						
I PATIENT CONTRACTS						
M MEDICARE						
N MANAGED MA						
P PPO-PREFERRED PROVIDER						
U SELF PAY						
W WORKERS COMP/NO FAULT						
REQUIRED RESERVE						
OTHER HMO						
ALLOWANCE PERCENT						
REQUIRED ALLOWANCE						
BLUE CROSS						
ALLOWANCE PERCENT						
REQUIRED ALLOWANCE						
CONTRACT PAYOR						
ALLOWANCE PERCENT						
REQUIRED ALLOWANCE						
CHELTAN TWSHP						
ALLOWANCE PERCENT						
REQUIRED ALLOWANCE						
HMO MATERNITY						
ALLOWANCE PERCENT						
REQUIRED ALLOWANCE						
Medicaid						
Reserve						
Net Medicaid						
Medicare						
Reserve						
Net Medicare						
BlueCross						
Reserve						
Net BlueCross						
HMO						
Reserve						
Net HMO						
Other						
Reserve						
Net Other						

CL 004279



HMO PA  
ALLOWANCE PERCENT  
REQUIRED ALLOWANCE

MCP CARE  
ALLOWANCE PERCENT  
REQUIRED ALLOWANCE

WORKMENS COMP  
ALLOWANCE PERCENT  
REQUIRED ALLOWANCE

MANAGED MEDICAID  
ALLOWANCE PERCENT  
REQUIRED ALLOWANCE

KEYSTONE EAST  
ALLOWANCE PERCENT  
REQUIRED ALLOWANCE

CHARITY CARE  
ALLOWANCE PERCENT  
REQUIRED ALLOWANCE

CL 004280

A/R NET:		RESERVE:		A/R NET:		RESERVE:		ALL PROVIDERS	
180 - 365		365+		181-365		365+		181-360	
Medicaid	Medicaid	\$720,800	\$279,698		\$535,481		\$161,288	Elkins Pk (In Patient)	
HMO	HMO	\$1,670,158	\$632,599		\$1,034,083		\$389,327	Aging by Major Payor > 180 days	
Medicare	Medicare	\$1,429,755	\$804,838		\$1,157,238		\$659,285	06/30/96	
BC	BC	\$1,661,553	\$510,369		\$845,261		\$259,335		
Other	Other	\$2,599,329	\$1,850,535		\$998,341		\$821,196		
		\$8,081,595	\$4,078,039		\$4,570,405		\$2,290,432		
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CLASS	CLASS	181-365	365+	181-365	365+	181-365	365+	Elkins TOTAL	>360
A MEDICAID	A MEDICAID	12,748	0	9,561	0	0	0	Reserve	\$0
B BLUE CROSS	B BLUE CROSS	42,893	0	25,736	0	0	0	TOTALS	\$0
C COMMERCIAL	C COMMERCIAL	70,793	0	24,777	0	0	0		\$0
D DIRECT CONTRACTING	D DIRECT CONTRACTING	6,967	0	3,484	0	0	0		\$0
F CHARITY CARE	F CHARITY CARE	0	0	0	0	0	0	Medicaid	\$0
H HMO	H HMO	210,346	0	84,138	0	0	0	Reserve	\$0
I PATIENT CONTRACTS	I PATIENT CONTRACTS	261	0	209	0	0	0	Net Medicaid	\$0
M MEDICARE	M MEDICARE	35,939	0	14,375	0	0	0		\$0
N MANAGED MA	N MANAGED MA	25,672	0	10,269	0	0	0		\$0
P PPO-PREFERRED PROVIDE	P PPO-PREFERRED PROVIDE	59,209	0	23,683	0	0	0		\$0
U SELF PAY	U SELF PAY	76,106	0	60,885	0	0	0	Medicare	0
W WORKERS COMP/NO FAUL	W WORKERS COMP/NO FAUL	16,717	0	5,851	0	0	0	Reserve	0
TOTAL	TOTAL	557,650	0	262,969	0	0	0	Net Medicare	0
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OTHER HMO	OTHER HMO	95,609	112,300					BlueCross	>360
RESERVE %	RESERVE %	27.00%	27.00%					Reserve	\$0
TOTAL RESERVE	TOTAL RESERVE	25,814	30,321					Net BlueCross	0
BLUE CROSS	BLUE CROSS	1,022,863	416,119						\$0
RESERVE %	RESERVE %	51.00%	51.00%					HMO	>360
TOTAL RESERVE	TOTAL RESERVE	521,660	212,221					Reserve	\$0
CONTRACT PAYOR	CONTRACT PAYOR	3,070	2,005					Net HMO	\$0
RESERVE %	RESERVE %	25.00%	25.00%						\$0
TOTAL RESERVE	TOTAL RESERVE	768	501						\$0
CHELTAN TWSHP	CHELTAN TWSHP	1,184	3,217						\$0
RESERVE %	RESERVE %	88.00%	88.00%					Other	>360
TOTAL RESERVE	TOTAL RESERVE	1,042	2,831					Reserve	\$0
HMO MATERNITY	HMO MATERNITY	0	0					Net Other	\$0
RESERVE %	RESERVE %	62.60%	62.60%						\$0
TOTAL RESERVE	TOTAL RESERVE	0	0						\$0

CL 004281